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THE U.S. FREEDMEN'S BUREAU IN POST-CIVIL WAR RECONSTRUCTION

Abstract: The transition from slavery to freedom in the post-Civil War American South featured the efforts of the Freedmen's Bureau (FB) to help ex-slaves overcome an extremely hostile, racist environment that included the need to articulate new labor relations structures given the demise of the plantation system, to overcome the limitations on equality legislated by the infamous Black Codes, to address the pressing need to educate masses of highly illiterate black children, and the need to provide protection for freedmen from unscrupulous landowners. This paper seeks to measure the degree to which accounting and those performing accounting functions for the FB were able to ameliorate these dire conditions that have caused Reconstruction to be perceived as one of the most negative epochs in the history of American democracy.

INTRODUCTION

In a recent paper, the current authors compared the transition to freedom for the freed slaves in the American South post-Civil War with that in the British Caribbean post-abolition [Fleischman et al., 2011]. A number of crucial differences were noted between the two venues. The dynamics of race relations were considerably different arising from a variety of factors. In terms of demographics, the black population of the Caribbean colonies dwarfed the white, outnumbering it on some of the sugar islands by a tenfold factor. Except in the Carolinas, where rice rather than cotton was the dominant

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agricultural staple, blacks did not outnumber whites. The processes of abolition also impacted race relations. The Caribbean plantation owners received compensation for the loss of their slave assets which left them better disposed toward the process. Moreover, the former slaves had fewer options but to remain tied to their former masters in a status euphemistically called “apprenticeship” [Tyson et al., 2005]. Meanwhile, emancipation in the U.S. was achieved as a result of the Civil War which left the Confederacy’s economy and infrastructure in ruins. British Caribbean slavery had been actively supervised by the British Colonial Office; while in the American South, there had been virtually no control by either the federal or state governments. Thus, a tradition of governmental oversight had been established in the British Caribbean that made the transition relatively seamless in contrast to America’s chaotic transition (Reconstruction). The American plantation system effectively died and the majority of the former slaves, now freedmen, were thrust into various states of poverty (sharecropping, peonage, vagrancy).

The legacy of Reconstruction is still in evidence today, although race relations have improved following the passage of the Civil Rights Act in 1964. While critical historians flock to historical episodes that have been viewed negatively, Reconstruction is a relatively virginal period for analysis by accounting historians anxious to gauge the degree to which accountants and/or accounting may have contributed to the events that have produced suffering among the voiceless classes rendered silent, deprived as they are from pleading their plight in historical records.

Every once in a great while, a critical investigation will produce evidence that those who performed accounting functions actually behaved benevolently within the broader context of otherwise heinous situations. In our judgment, accounting during slavery

manifested no such redeemable value and actually contributed to the support of immoral and oppressive regimes, although the role it was later to play in facilitating the decision to abolish the institution in the British colonies by establishing incentives, policing the process, and implementing the compensation scheme can be viewed as more evenhanded [Oldroyd et al., 2008]. Accounting has also been implicated in the oppression of the Nazi Holocaust [Funnell, 1998; Lippman and Wilson, 2007; Lippman, 2009], the destruction of the traditional way of life of the indigenous population in Canada [Neu, 1999], and Asian indentured servants toiling on the Hawaiian sugar plantations in the late 18th and early 19th centuries [Fleischman and Tyson, 2000], to name but three examples. Notwithstanding these episodes, there are others that reflect accounting in a far better light. For example, the accountants of the War Relocation Authority attempted as best they could to ease the suffering of the Japanese-Americans during World War II forcefully “evacuated” to concentration-type camps while their ethnic countrymen fought with great glory as the most decorated battalion in the war [Tyson and Fleischman, 2006]. Likewise, Holden et al. [2009] discovered that management at the Newcastle Infirmary in Victorian Britain was successful in convincing patrons to support medical treatment for paupers in violation of hospital rules through the information they chose to include in the annual accounts. In another compelling situation, whereas Funnell [2001] and O’Regan [2010] found the administration of relief during the Irish potato famine deplorable and Walker [2004] detailed the stigmatizing of the poor associated with the Old Poor Law in England, O h’Ogartaigh et al. [2012, p. 227] found the situation to be more morally ambiguous with respect to the Irish Poor Law as administered in the Castlebar Union:

From a broad perspective, accounting can be viewed as providing rationality and transparency to a social experiment that was

encumbered with moral ambiguity and embedded conflicts of interest. More specifically, accounting texts contain the documentation required by an absentee administrative cadre to monitor expenditures, justify rates on Irish property, and ensure that procedures in the statute were carried out as specified.

Thus, accounting has been shown to be a powerful tool for both oppression and liberation through its ability to publicize or conceal information, create accountability relations, and engineer incentives [Oldroyd et al., 2008]. The current investigation of the Freedmen's Bureau (FB) may prove another example of a commendable effort on the part of those who maintained its accounting records within the context of an otherwise horrific epoch.

The organization of the paper is as follows. In the next section, we will introduce the FB, its organizational structure, its mission, and the archive of its records. The following two sections will feature the two most significant areas of FB activity – labor relations and education. In the next section, we will consider some other areas of FB activity in reconstructing the American South, followed by concluding remarks, analysis, and assessment of the FB's impact on the use of accounting to establish, monitor, and enforce governmentally mandated social policy. We will also suggest ways forward for us and others to evaluate the performance of the FB as more records are accessed from its immense archive. In writing this article, we concur with Paton [2004, p. 5] who argued that slavery is best understood if the transition to freedom is studied as well. Thus, we focus on the initial stages of this transitional period – the early years of the FB's seven-year life.

OVERVIEW OF THE FREEDMEN'S BUREAU

W.E.B. Du Bois [1935, p. 30], the great African-American civil-rights activist and historian, took great exception to the non-confrontational approach to race relations advocated by Booker T. Washington in his 1901 autobiography, *Up From Slavery*. This was most apparent in Du Bois' book *Black Reconstruction in America* [1935]. Herein he characterized the decades following emancipation and the Confederacy's surrender at Appomattox for his race in no uncertain terms: "The slave went free; stood a brief moment in the sun; then moved back again toward slavery." Indeed, historians are almost universally agreed that Reconstruction was one of the most negative episodes in American history. However, our concern in this paper is the role of accounting and the intentions of accountants which we believe can be separated from an assessment of Reconstruction with its legacy of inequality and racial segregation.

The plantation economy of the ante-bellum South almost totally disappeared after the Civil War ended in 1865. Ransom and Sutch [1977, pp. 68, 87] claimed that by 1867, less than one per cent of southern farms could be considered plantations. "Ex-slaves, for their part, railed at the idea of being compelled through political and economic pressures to continue working for their former racial oppressors" [Fleischman et al., 2011, p. 753, referencing Foner, 1988, pp. 341-343, 425-428, 442; Shapiro, 1988, pp. 5-29; Franklin and Moss, 2000, pp. 275-276]. Others have noted that many freedmen were unwilling to work for wages in the same tasks they had performed as slaves. As a consequence, sharecropping and a host of other incentive-laden contractual arrangements were created

to tie able-bodied freedmen to farm labor through the harvest, absent physical compulsion.¹

The Bureau of Refugees, Freedmen, and Abandoned Lands, better known as the Freedmen's Bureau, was created by Congress in March 1865 as a temporary subdivision of the War Department. Although its life was twice extended, the agency was short-lived. The bulk of its activities occurred in 1865-1868, and it went completely out of existence in 1872. Despite its brief lifespan, the range and impact of the FB's activities were wide-spread. Archivists at the National Archives have written [*Pamphlet Describing MI907*, 2004, p. 1]:

While a major part of the Bureau's early activities involved the supervision of abandoned and confiscated property, its mission was to provide relief and help freedmen become self-sufficient. Bureau officials issued rations and clothing, operated hospitals and refugee camps, and supervised labor contracts. In addition, the Bureau managed apprenticeship disputes and complaints, assisted benevolent societies in the establishment of schools, helped freedmen in legalizing marriages entered into during slavery, and provided transportation to refugees and freedmen who were attempting to reunite their family or relocate to other parts of the country. The Bureau also helped black soldiers and sailors and their heirs collect bounty claims, pensions, and back pay.

The Commissioner of the FB for the entire seven years of its existence was Major General Oliver Otis Howard, stationed in Washington, DC. General Howard was a West Point graduate, an experienced field commander, and a well-known evangelical Christian. All of these attributes were needed in the position. Activities in the various states were coordinated by assistant commissioners who operated through a hierarchy of military officers. It was probably well that the FB was staffed with military personnel since many of the FB's activities required leverage with planters that accountants as

¹ See Shlomowitz [1979, pp. 561-562] for a description of the variety of post-bellum contracts.

clerical functionaries would not command. That being said, FB agents were continually at loggerheads with state courts and local officials.

The holdings of FB documents at the National Archives are extensive. In order to limit our research task to a manageable amount, we selected records of FB operations in Mississippi. We feel comfortable with this limitation as the introduction to the Mississippi collection averred “the major activities of the Freedmen’s Bureau in Mississippi resembled those conducted in other states” [*Pamphlet Describing MI907*, 2004, p. 3]. In terms of content, the *Field Office Records for Mississippi* (M1907) contains 65 rolls of microfilm plus an unspecified number of bound and unbound volumes, and the *Records of the Assistant Commissioner for Mississippi* (M826) contains 50 rolls.² Notwithstanding, both collections constitute only a small component of Record Group 105.

Since the FB was under War Department supervision, its record keepers were often military men, albeit with clerical training and mathematical acumen, and infrequently accountants as we know them today. Yet, a variety of its activities required statistical accounting support. For example, functional accounting was needed to resolve labor disputes, evaluate account books, and encourage schools to comply with the FB’s educational reform program and monitor its success. Figure 1 is illustrative of a year’s summary records that were maintained for freedmen workers on a large plantation. It includes days worked, rates of pay, wages paid, and wages due. The narrative comment at the bottom of Figure 1 indicates that these accounts were “personally appraised” by a FB sub-assistant commissioner. Figure 2 illustrates how accounts were maintained for

² All FB materials are contained within Record Group (RG) 105. Our figures were obtained from a subset of RG105 - the *Field Office Records for Mississippi* (M1907).

individual freedmen. This figure reveals that wages were reduced by extra provisions and charges, including a doctor's bill.

.....**Insert Figure 1 about here**.....

.....**Insert Figure 2 about here**.....

THE BLACK CODES AND THE FB

Initial Difficulties of Launch: While slaves were officially emancipated in 1865 and were superficially granted equal rights under the 13th and 14th Amendments, equal rights did not translate into equal treatment. The infamous Black Codes, legislated at the state level, structurally maintained the position of the freedmen at a level below even that of the “pore white trash,” whose only claim to status in southern society was that their skin was white and not black. The Black Codes were unsubtle attempts to reinstitute policies that had been in place under the pre-war slave codes.³ Litwack [1980, p. 368] describes the impact of the Black Codes in stark terms:

With the adoption of the Black Codes, the place of the ex-slaves in postwar southern society had been fixed in law, his mobility checked, his bargaining power sharply reduced, and his rights of appeal hedged with difficulties. Any freedman who refused to work at the prevailing wage in a particular area could be defined as a vagrant.

³ We will be discussing in the sections that follow how the Mississippi Black Code denied the freedmen many basic freedoms possessed by the white population and, at the same time, hamstrung FB efforts to undertake certain initiatives. On the other hand, Bentley [1955, pp. 114-115] notes that “all of the Black Codes granted to the freedmen civil rights they had not enjoyed as slaves, notably the rights to contract legal marriages, to own property, and to sue.” Should the reader wish to study the 1865 legislation, it is conveniently available on the Google website titled “The Mississippi Black Code (1865) –Pearson.”

The Black Codes severely limited the rights of former slaves to vote, to move freely, to be gainfully employed, and to acquire property. They also specified rules for vagrancy and apprenticeship with harsh rules and punishments for violations. For example, Mississippi's legislation, "ironically titled 'An Act to confer Civil Rights on Freedmen,'" forestalled the freedmen from renting land outside city limits, thereby ensuring that blacks could not become independent farmers [Novak, 1978, p. 2]. An October 1866 letter from T.J. Wood, Mississippi Assistant Commissioner to Howard highlighted the difficulties FB officials encountered in the field in light of the Black Codes:

Officers are required to use every means to make known to all in their districts the nature of their duties, and to this end are directed to put themselves in communication with prominent citizens of either color, and with state and other officials, resident within their districts. They must obtain the confidence of both White and colored citizens... The difficulties in the way of the performance of the duties of the officers of the Bureau are much increased by the existence of certain State Statutes which affect the Freed people alone, and which are unjust and oppressive [*Annual Reports of the Assistant Commissioners... 1866-68* Record Group 105, Box 3].

Negotiating and Enforcing Labor Contracts: According to Colby [1985, p. 222], FB chieftain, General Howard, "implemented the tenets of Elizabethan Poor Laws," thus supporting the view of local responsibility for providing relief to the "deserving poor."⁴ Howard was also sensitive to the reality that a self-disciplined agrarian labor force was vitally required economically, but he realized that forcing the freedmen to work the farms as they formerly had would functionally result in a return to slavery. Consequently, he decided that what was needed was a formal labor contract, "an intervening agency,"

⁴ Farmer-Kaiser [2007, p. 420] concludes that "With few exceptions, agents counted orphaned children of former slaves as well as elderly, infirm, and disabled freed people among those deserving of relief."

brokered by the FB and signed by each freedman and the owner of the property upon which he or she toiled [Novak, 1978, p. 10]. Figure 3 is illustrative of a post-bellum formal contract drafted by FB officials. It reveals that the freedman (Henry Butler) was to receive a cash wage of \$15 each month, although two-thirds was deferred until the end of the contract. The contract also specifies that Mr. Butler was entitled to receive meals while on the premises and identifies the reasons for wage reductions (sickness, absenteeism, sub-par work effort).

.....**Insert Figure 3 about here**.....

Each freedman was required to carry proof of a signed contract by order of the FB lest he be subject to arrest for vagrancy. In 1865, soon after the FB was established, Mississippi became the first state of the former Confederacy to institute a Black Code [wikipedia.org/wiki/Black_Codes, p.4]. This legislation resulted in a high incidence of vagrancy, and many black convicts were thus available for leasing through the prison system to entrepreneurs. There was therefore a financial incentive for arresting vagrants. Fierce [1994, p. 2] wrote of this outrage, “In essence, cheap Black convict labor was at the disposal of southern White capitalists and planters in a system that, perhaps more than any other aspect of post-bellum southern life, was a return to slavery.”

It was within this racially charged environment that the fledgling FB was thrust. Its representatives attempted to build a structure fair to both laborers and landowners within the ridiculously unfair and disproportional context of a particular state’s Black Code.⁵ The records maintained by the FB cover a wide range of activities that were chiefly designed to protect the ex-slaves in their transition from servitude to freedom and to

⁵ For example, Richardson [1969, p. 278] notes that “Bureau interference did not end all injustice, but it did much to neutralize the evil effect of Florida's black codes.”

discourage vagrancy among freed men and women who were physically able to work.⁶ The FB was greatly involved in overseeing contractual arrangements, both the conditions for the apprenticeship of young children to plantation owners and especially the negotiation and settlement of annual labor contracts with adult field hands. Contracts other than for minor apprentices were not to exceed one year and included cash or in-kind wages as well as provisions for food, clothing, shelter, and medical attention. The apprenticeship of children, which often involved the breakup of extended family units, appears in retrospect to be quite loathsome. And while the FB attempted to craft contract terms that aided freedmen, it generally supported state laws regarding apprenticeship and vagrancy. For example, General Howard's Circular on October 4, 1865 indicated that, "state laws with regard to apprenticeship will be recognized by this Bureau provided they make no distinction of color." Similarly, if freed workers left the plantation without cause or refused to perform work according to contract, "the Bureau agent might declare all wages due him forfeited to the employer" [Bentley, 1955, p. 85].⁷

An example of an apprenticeship contract is shown in Figure 4. It is multifaceted and includes provisions that both retard and improve the condition of minors. On the one hand, Fanny Rivers Freeman (age 10) was bound to work without pay as a house servant for the next 11 years and to be obedient to her "Master and his family members." On the other, Fanny was to receive food, clothing, medical attention, and schooling. That being

⁶ Stanley [1998, p. 36] cites Howard's comments about the importance of written labor contracts: "If they [ex-slaves] can be induced to enter into contracts, they are taught the duties as well as the privileges of freedom." Similarly, Bentley [1955, p. 80] notes that Howard "frequently emphasized the idea that the Negroes must work."

⁷ Farmer-Kaiser [2007, pp. 428-429] concludes that, "many agents clearly employed these harsh apprenticeship policies in an effort to combat both unemployment and dependence," and later writes that "the indenturing of freed children at times served as an indirect method of securing employment for mothers."

said, binding freed persons to continuing plantation labor into their early adult years was both one-sided and exploitative.

.....**Insert Figure 4 about here**.....

The actual number of contracts is simply astounding. According to Shlomowitz [1979, p.558], the FB monitored “several hundred thousand labor contracts” from 1865 to 1868. Contracts covered a wide spectrum of remuneration arrangements including standard wages, crop shares, time shares, wages in kind, and a variety of different incentive schemes including bonuses, prizes, and rewards. Not surprisingly, field agents were asked to adjudicate innumerable complaints regarding contract violations, the vast majority of which emanated from freedmen and concerned issues concerning remuneration, valuation, and work discipline [Stanley, 1998]. Many of the cases were straightforward and concerned rates of pay, work effort, crop shares, and the value of provisions. One of the most complicated cases concerned a claim by a landlord (E. Gibson) against his lessee (John Hamill) who had subleased one-half of the land to a colored tenant (Alfred Sanders). Gibson charged Sanders of assigning “an undue share of crop to laborers” which included his son and four other minor children to the detriment of the landlord [Record Group 105, M1907, roll 47].⁸

The FB’s hopes of brokering contracts fair to both parties were frequently dashed by unscrupulous planters who exercised disproportionate power to cheat their ex-slaves as well as by the courts, staffed by a prejudicial white citizenry. For example, the Assistant Commissioner for Mississippi reported that in very many cases, fraud was frequently reported:

⁸ Henceforth, specific microfilm rolls will be mentioned. They are all Record Group 105, M1907 unless otherwise noted.

Complaints were very numerous in the latter part of last year [1866] from freed people, that it was impossible for them to obtain any compensation for their entire year's labor. Excuses of various kinds were advanced by some debtors with whom the freedmen worked for shares... On very many cases fraud was unquestionably resorted to.⁹

In the Gibson case mentioned above, an FB official's January 25, 1868 letter to the Assistant Commissioner of Mississippi reveals the interplay of local FB officials, arbitration decisions, and their enforcement (roll 47):

The case has been considerably complicated and the action of the Board of Arbitration does not seem to settle the matter in the least. Indeed, it is almost impossible that three men, strangers to the questions involved, should be able to agree and report in a clear, equitable and precise manner, or sufficiently so as to enable the Sheriff to proceed in his actions... I therefore respectfully request authority to adjust and settle the question involved, without reference to the action of the Boards.

A letter dated August 31, 1867 from W. Eldridge, Sub-Assistant Commissioner of Tupelo, to a major identified only as A.W. at Vicksburg delineated terms that were typical in the labor contracts between freedmen and planters engineered under FB auspices. When the crop share was one-third for the freedman, the planter was to furnish everything but clothing and medical attention. Conversely, the laborer was to provide everything required for his/her upkeep if the share was one-half. Other workers toiled for yearly wages in the \$150-\$285 range or for daily wages of \$1 to \$2. Apparently, there were some unspecified supplemental health and retirement benefits as Eldridge allowed rather unbelievably that there were no old, sick, or infirm freed persons suffering from want in his sub-district (roll 43).

⁹ Record Group 105, *Records of the Bureau of Refugees, Freedmen and Abandoned Lands*; Washington Headquarters: *Records of the Commissioner: Annual Reports of the Assistant Commissioners...1866-68*, Box3, Document entitled "Report by Assistant Commissioner Alvan C. Gillen, Col. & Bvt. Major General for year ending October 14, 1867."

An 1867 contractual arrangement reflected a plan conceived by Assistant Commissioner T.J. Wood in an effort to curb the abuses of planters fleecing their former slaves. Freedmen who toiled for a portion of the crop (“sharecroppers”) generally found themselves the victims of fraudulent accounting that resulted in their owing their employers at year end and therefore forced to stay on in a continuous debt cycle. Others who worked for wages were sometimes cheated out of their due or “driven off” following the harvest. The plan was for the FB to standardize an arrangement for planters to pay freedmen one-third of the crop and to provide land, stock, tools, food, and seed. Clothing, medical attention, and rations for children too young to work were to be deducted from the freedman’s share. Clearly, accounts had to be maintained to support these contractual arrangements and were frequently consulted in resolving complaints. But, it was not necessarily in the planters’ interests that these accounts should be accurate, and many disputes arose regarding both the quantity and market value of harvested crops and the provisions. In 1868, a modification was incorporated into new contracts whereby a stipulated rent or a specified amount of agricultural produce would be paid in exchange for the use of the land. It was hoped that this new arrangement would break the debt cycle [Records of the Field Offices..., 2004, p. 4].

Despite requiring initial FB approval of contracts, innumerable disputes arose that required FB intervention, the most common of which surrounded “inaccurate planter accounts” [Shlomowitz, 1979, p. 559]. It appears that FB local officials kept a registry of complaints and disputes which briefly described the nature of a complaint and its resolution. The following example, dated October 23rd, reveals how accounts were used in regard to these matters:

Fowler & Middleton complain that Beard refused to pay them for last years wages. Each was to receive \$300 for himself, and family, and rations for all working hands. The accounts against them were unreasonable, and improbable, the prices were most unreasonable as compared with store books here. Found 466.88 due Fowler and \$12.11 due Middleton for which Beard gave his notes.

On November 30, 1867, the Assistant Adjutant General of the 4th Military District (Mississippi and Arkansas) established ground rules for arbitration hearings. The FB felt strongly that the claims of laborers were the most vital of matters that came before the arbitration boards. The Adjutant General wrote: "This is deemed necessary to afford encouragement to free labor" (roll 43). If a complaint could not be resolved by a local FB official on site, enforcement of a decision often depended upon local courts and juries that were comprised of the same citizens who had supported slavery and crafted the Black Code.

Another printed document titled "Agreement with Freedmen" spelled out the obligations of both parties to a labor contract. The planters' obligations have been discussed heretofore, but now the freedmen's responsibilities were stipulated as were the punishments for malfeasance (roll 42):

And in case any laborer shall voluntarily absent himself from, or shall neglect or refuse to perform the labor herein contracted for, and the fact shall be proved to the satisfaction of the proper officer, the one-half of the wages due to said party so offending, retained in the hands of the said [planter's name] as aforesaid, shall be forfeited, one-half thereof to the said [planter's name] and the other half to the United States, to aid in supporting the helpless, and the party so offending may be discharged from said employment.

The fact that half the penalty for non-performance of the contract went to the government underscores the substantial relief activities that the FB funded. It also suggests that since the government stood as beneficiary, it might be assumed that the

enforcement process had been lax, although we have found no evidence of this. A crucial consideration was the number of hours a laborer was expected to work per day. Apparently, this was an issue whereby planters could cheat their workers. The “Agreement with Freedmen” document specified ten hours of work per day in summer and nine hours in winter with none on Sunday, but in examples we have seen, these lines were crossed out (roll 42). Another indenture agreement stipulated laborers to be at work by sun rise (with the word “by” deleted and replaced with “before”) and to work until sun set (with “sun set” crossed out in favor of “dark”). Time lost to sickness was to be deducted from the worker’s wage or share, while time lost to idleness or absence without leave was to be penalized at three times the normal rate. These exactions would need to be supported by accounting data for employers seeking redress from the arbitration boards, but again this does not imply that they were accurate, although FB officials were expected to “audit” plantation accounts. Indeed, the lack of auditing “standards” gave employers the incentive and ability to falsify data. Most of the cases we have examined that were adjudicated by the FB and arbitration boards related to workers’ complaints against planters, rather than the other way around, with the one noteworthy exception of the Gibson case discussed earlier. Employers had other non-accounting means at their disposal to exploit workers, such as referring disputes to highly prejudicial state and local courts or simply withholding payments, with the threat of imprisonment for vagrancy hanging over those who left.

Another related task undertaken by the FB was supervising the contracts for the apprenticing of the children of freedmen within the context of a state’s Black Code. Mississippi’s 1865 Apprentice Law included ten sections. Among them are section 3 (“in

the management and control of said apprenticeships, said master or mistress shall have power to inflict such moderate corporal chastisement as a father or guardian is allowed to inflict on his or her child or ward of common law.”) and section 4 (“if any apprentice shall leave the employment of his or her master or mistress without his or her consent, said master or mistress may pursue and recapture said apprentice.”). Clearly, these two sections could lead to abuses and differing interpretations. For example, on roll 43, there are two indentures that detailed conditions for the training of a six-year-old female as a house servant and an eight-year-old male as a farmer. Boilerplate wording stipulated training “in the craft, mystery, and occupation of a _____ after the best manner than he can teach, instruct and inform....” The master was to provide sufficient meat, drink, apparel, washing, and lodging as well as medical attention. The apprentice was to be taught to read and write. At the end of the term (the apprentice reaching age 21), the apprentice was to be provided two complete suits of clothing and a specified amount of cash (\$10 in the case of the male; an illegible but lesser amount for the female). Once again there is no evidence of any enforcement efforts by the FB. Here, of course, the Bureau was not in existence long enough for the apprentices to graduate into an occupation or even to become old enough to protest that the provisioning was inadequate for their needs. It was also provided in apprenticeship agreements that young blacks would not be worked harder than young whites. Both the arbitration and the enforcement of this provision would necessitate extensive accounting recordkeeping that was probably not done systematically, especially on small or medium-sized plantations. At least, so far we have been unable to uncover evidence of such recordkeeping.¹⁰

¹⁰ We are not alone in our inability to find clarifying evidence. Farmer-Kaiser [2007, p. 417] noted that “the records of the Freedmen’s Bureau concerning relief are incomplete, inconsistent in the type of data

The FB had established an interesting structure for arbitrating labor contract disputes. Each party (laborer and landowner) would select a representative and then a mutually agreed upon third member would be chosen by the initial two members of the tribunal.¹¹ We have seen this method used to handle disputes in the British Caribbean post-abolition [Tyson et al., 2005]. As noted above, the obligations imposed on workers under the terms of the FB's standard contract related to turning out for work rather than achieving efficiency targets. Therefore, accounting data focusing on labor-turnout would have been required by the tribunals as evidence of worker malfeasance in performing contractual obligations. The current authors have seen other venues (American slave plantations and Hawaiian sugar plantations that utilized indentured Asian workers) where worker efficiency was less significant in the record keeping than information as to where the absent workers were. Thus, accounting in this situation was more a racial control mechanism than a labor efficiency one; i.e., retaining control of a subject race rather than promoting efficiency [Fleischman and Tyson, 2000, 2004].

This is not to suggest that the FB, at least at the level of official agency policy, was willing to sell the freedmen out. The FB felt strongly that the claims of laborers put before arbitration boards were matters of vital importance, and local FB officials were required to submit frequent (at least monthly) reports to their superiors on the tax collections and the labor relations within their districts (roll 42). However, the shortage of FB funding and the need to accommodate local interests may have induced less than the

reported and in the way it was reported, and generally frustrating for researchers.”

¹¹ Although disputes were to be adjudicated by a 3-person board, Bentley [1955, pp. 149, 161] noted that many disputes were decided solely by an FB official and by 1868, “both planters and Negroes had become quite disinterested in Freedmen’s bureau contracts.” He also reported that one of the FB’s Florida agents stated that, “most of his clients would not take the trouble of setting up the boards” and relied on the agents’ decisions to settle disputes.

agency's full support of the workers' rights. There is also the possibility, as previously mentioned, that since the FB was entitled to half the wages not paid to field hands in the event of malfeasance or absence, it might be suggested that the service of its personnel on arbitration boards might have been less vigilant in support of agricultural labor so as to provide greater funding for initiatives that helped more needy freedmen, such as those requiring hospital care and those dependent on rations for survival. On a more positive note, the FB did legislate that all wages and crop shares due the workers would constitute a first lien on the harvested crops, and that they could not be shipped until the FB certified that the workers had been paid their due (roll 42).

What is most clear is that the system did not forestall many former slaves falling helplessly into an endless cycle of debt, especially if a freedman's charges for provisions exceeded his or her cash wages. For example, the account for Jeffrey Williams indicates that charges for his provisions of \$86.44, including at least two charges for whiskey, far exceeded Williams' cash wages of \$64.50, resulting in a balance of \$21.94 due his employer (roll 47). If extra charges were not uncommon, the numbers of incarcerated freedmen escalated, due to both vagrancy convictions under the Black Code or peonage (imprisonment for debt) occasioned by the inescapable indebtedness of freedmen spawned by unscrupulous planters and the inability or unwillingness of the FB to properly adjudicate complaints or enforce arbitration decisions.

In conclusion, with reference to the possibility we posited in the introduction as to whether or not the FB was a force for good, we would have to say probably not with respect to labor, familial, and race relations. While attempting to provide freedmen with proper remuneration for the labor efforts, the agency also endeavored to instill labor

discipline among a class of workers who were used to physical compulsion that may have presented a favorable public image for radical reconstructionists. However, the bottom line was essentially failure here. The agency generally supported state and local vagrancy laws, and it coerced work through labor contracts that were heavily weighted towards planter interests. It may have increased the number of separated minor children from extended family members through apprenticeship. Plausible excuses are many – underfunded, undermanned for enforcement and auditing of proper accounts, lack of federal government support to contend against the Black Codes legislated by state governments, and the magnitude of local prejudice that was manifest in arbitration board decisions. From an accounting perspective, there was a critical disconnect between the intentions of the FB and enforcement, the missing link in the chain being the planters' lack of accountability. Now, as we turn to the FB's contribution to education, the verdict may well be more favorable.

EDUCATION

Background : According to Colby [1985, p. 227], “Education was viewed as a key to success and independence, and as a result, became a major program of the [FB] organization.” In July 1865, FB Commissioner Howard ordered the Assistant Commissioners to appoint an officer in their state to serve as “Superintendent of Schools.” These officials were given specific instructions as to the nature of their duties [Pamphlet Describing M1907, 2004, p. 2]:

[They] were to take cognizance of all that is being done to educate refugees and freedmen, secure proper protection to schools and teachers, promote method and efficiency, correspond with the benevolent agencies which are supplying his field, and aid the Assistant Commissioner in making his required reports.

Several months later in October 1865, control became more centralized as the Reverend John Alvord became Inspector of Finance and Schools. In January 1867, Alvord's position was recast as he was promoted to General Superintendent of Education. In the summer of 1870, the Superintendents of Education were ordered withdrawn from the states and the educational activities of the FB declined with the result that two years later, all FB activities had ceased apart from claims adjudication.

It might be argued that despite how short-lived the FB's educational initiative lasted, it had the greatest value in the long run. Many apprenticeship indentures reflected the FB's desire to guarantee education for the children of freedmen and the equality of the races with respect to the work required of them. Representative was the Yazoo indentures which specified that apprentices were to be sent to a school where they would be taught by a "competent" teacher for at least six months a year. Furthermore, masters were charged "to exact no more labor from said colored child _____ than is due from white children...in similar circumstances" (roll 65).

History teaches us that we must maintain skepticism about how well the system, even if well-intentioned, operated in reality. The FB never had sufficient staff to see that the aforementioned guarantees were functionally met. Despite monthly reporting requirements, there is no reason to believe that the education of black children was any more equal than that which resulted from the "separate but equal" dictate of *Plessey v. Ferguson* (1896) that held sway until 1954. Even less enforceable was the directive that the children of ex-slaves would not be worked harder than white apprentices. There is no surviving record that we have seen in the archive that FB officials collected data that would document if plantation owners complied with the equal work directive which if

enforced, might have given the children of freedmen more time to attend and do well in school. In fact, we have found evidence to the contrary. For example, a letter from Lieutenant Hanna, an FB sub-commissioner of the Southern District on February 28, 1866 includes the following remarks (roll 42):

The schools are progressing finely and have increased since my last report. On a few plantations the Planters are having the Freedmen instructed but in the majority of cases there it [is] not to their interest to do so. I will start on a tour of inspection next week and expect to visit every plantation in the county.

The FB faced a difficult task attempting to provide education for the freedmen. This opinion had also been advanced by Dr. Joseph Warren, Mississippi's first Superintendent of Schools, in a 26-page report of October 1865 to Lieutenant Stuart Eldridge, the Acting Assistant Adjutant General for Mississippi, in which he complained that he had encountered the opposition of white people in trying to establish schools for freedmen, but he did allow, in a section called "encouragements," that "a very few planters have experienced a desire to have schools which the children of their laborers may attend." By the next report for November, Warren waxed even more optimistic: "Thus we meet with obstructions of every kind. But there is hope. Many planters are beginning to perceive that schools for the children would be an inducement to laborers to engage with them." However, his successor as Superintendent, R. H. Pease, in a November 1867 letter to General Howard, dispelled all of his predecessor's optimism regarding the FB, not only for its educational initiatives but also for the entirety of its operations:

The deep seated prejudices of caste and the innate disposition of the former slave owners to degrade labor and withhold the elevating influence of education from the masses white and colored will conspire against the faithful and impartial execution of the most liberal, human, and equitable laws.

Education, Statistical Reporting: In a letter dated August 31, 1865, approximately four months after Lee's surrender at Appomattox, Joseph Warren proposed an elaborate, standardized monthly report form to Lt. Stuart Eldridge, a sub-assistant commissioner. Three sections were suggested. Part I was a "Report on Teachers" and included the name of each teacher, the beginning and ending dates of service, the appointing agency (e.g., FB, benevolent society, etc.), and the number of days teaching during that month. Part II was called the "School Report" and contained the following data categories: enrollment (current and preceding month); sources of gain (e.g., new students, transferred-in students); sources of losses (e.g., leaving school, transferred out); race (pure African, mixed); ages of students (under 6, 6-10, over 15); conduct (not always present, punctual, never attended). Part III was titled the "Class Report" in which each school's curriculum was detailed into four basic areas, each ordered into a variety of levels – reading (alphabet and primer to start plus 6 additional levels); geography (first lesson plus 3 higher levels); mathematics (mental arithmetic plus 7 additional levels culminating in geometry); miscellaneous (writing, grammar, and composition in that order). Each school was to report how many of these 22 classes were offered during the month with specifics on the individual students enrolled in each (name, race, gender), number of days each class was instructed during the month, and the attendance and punctuality performance of each student. Figure 5 represents the last page of a three-page July 1866 report for a school in Okolona District of Chickasaw County. In it, the head teacher provided narrative "Observations" to explain the school's monthly results. The teacher explained that a shortage of funds, an inadequate number of school rooms, and the need for colored scholars to assist their parents in the field are key factors causing the "diminution of

scholars in this and the preceding month.” Figure 6 shows how data were compiled into the January, 1868 monthly summary report for the Okolona Sub District.

.....**Insert Figure 5 about here**.....

.....**Insert Figure 6 about here**.....

While it is evident that some FB officials took their job very seriously, we are unable to determine the extent to which FB schools complied with reporting requirements. Reports that did go up the hierarchy to state and national levels were frequently quite detailed and reflective of issues that Warren proposed.

Pease, when he became General Superintendent in 1866, established standardized reporting formats for schools and classes. The school report tracked enrollments, monthly gains and losses of students, and the reasons for them (new scholars, departures from school, transfers), the race of students (pure African, mixed), ages, and “conduct” (those not always present, those not always punctual, average attendance). The class report documented the number of students in the same 22 classes as Warren’s report format. A new printed reporting form for the Mississippi sub-districts appeared in September 1866. The full listing of data categories is provided in Appendix A. While many of the categories of information had appeared in reports previously mentioned, some new ones of interest were now in evidence. These included the number of schools established, sustained, and furnished by freedmen; the number of students who had been free before the Civil War; and the participation of benevolent societies and patrons. Several data categories that had appeared before included the number of white students of which there was invariably zero or perhaps one or two reported. The number of colored teachers was always a concern of the FB. Pease had written to Reverend Alvord about his efforts to

employ colored teachers on the plantations. Indeed, the FB was paying relocation expenses for northern African-American teachers and, as an encouragement for filing monthly reports, the privilege to shop at the military commissariat. Pease was also concerned about teacher quality. He wrote to General Howard on January 30, 1870 of his efforts to secure “a better class of teachers, and more practical and effective methods of instruction. In this I have succeeded beyond my most sanguine expectations.”

It was not until February 1868 that the FB required a weekly report from every school that received its support. General Orders No. 14, issued in April 1868 discusses the difficulties associated with freedmen schools, especially raising the funds needed to sustain them. Paragraph 2 of Figure 7 also reveals the interface of accounting and education: “Their [teachers'] accounts will be audited by the General Superintendent of Education, and such appropriation made for rent as well, with a reasonable co-operation on the part of the Freedmen, support their teachers.”

.....Insert Figure 7 about here.....

Reports were also required from a variety of schools other than the day schools for children, including night schools for working adults, Sabbath schools for religious instruction, and a variety of schools operated by benevolent societies or by the freedmen themselves.

Pease, in his last communication to Howard dated January 30, 1870, covering the last six months of 1869, at a time when the FB was winding down its educational initiatives, reported that the maximum number of day schools (primarily for children) and night schools (primarily for older children and adults) in operation in Mississippi was 102. These were augmented by 65 Sabbath schools (Sunday religious instruction only),

six high schools, and 15 “graded” schools. The maximum number of teachers in the day and night schools was 77 whites and 48 colored. Pease averred that eight thousand students were “receiving more or less instruction,” while twelve thousand were receiving religious instruction in the Sabbath schools.

The funding of these efforts is reflective of the FB’s commitment to the education initiative – broad-based but not particularly generous in monetary support. That being said, obtaining the necessary funds to support schools often proved problematic. According to General Orders No. 34, each planter was to pay a “poll tax” of \$3 per hand between age 18 and 50, \$1 of which would be charged to the freedmen. However, since many freedmen's wages were in crop shares, timely collection of the tax appears problematic. The FB owned but three school buildings but had furnished 90 others. The average monthly expenditure the FB encumbered on the rental of school buildings was \$1,662, and special appropriations for repairs and construction totaled \$7,673 for the six-month period. More interesting was the contribution the freedmen made to the effort – \$3,745 in tuition and \$4,000 for constructing and repairing buildings. An additional, unreported amount was also contributed by the freedmen for the general support of the schools. For example, the receipts and disbursements report for “Colored Schools” in the Southern District of Mississippi for the quarter ending January 31, 1866 reveals that the tax collected from “Colored People” (\$250.40) and the “tuition received from schools” (\$126.25) fell far below the quarter's expenditures of \$953.44 (roll 35).

The earliest reports focused on the number of students and teachers with supplementary data on attendance rates and race. For example, in January 1868, a summary of Mississippi schools revealed that 3,568 pupils were enrolled, 2,401 was the

average attendance (67.3%), and only a single white student participated. A year later, in February 1869, the totals had improved with 3,943 pupils enrolled, 3,078 the average attendance (78.1%), and now 27 white students. These attendance statistics in conjunction with narrative comments about inadequate funding do not inspire confidence that the FB's education initiative was as successful as the agency would have wished. However, there is no way to gauge whether the high absentee rates resulted from the landholders constraining their young laborers from school attendance in violation of FB dictates, the possibility that harvests were occurring at the point data were collected, and/or the pupils' apathy with regard their academic performances.

Conclusion, Education: It cannot be argued that because the number of accounting reports related to the schools was impressive, that this fact alone was indicative of the FB's success in its educative initiatives. The volume of paper generated cannot be a measure of success. Here again, the FB's effort suffered from underfunding, an insufficient number of quality teachers, the heinous Black Code that reflected the racism that prevailed in the aftermath of the Civil War, and the lack of evidence that the FB had the will or the manpower to follow through with its stated objectives. Requiring schools to submit "audited" reports was intended to encourage them to comply with FB policy. However, this was an ineffective accounting control without an effective system of inspection to back it up. There is no evidence that demonstrates that the education of freedmen children was equal to that of white pupils. Indeed, there was no testing mechanism to measure the comparative academic success of the FB-supported schools and those outside its jurisdiction. Likewise, we have seen no evidence of complaints that addressed the possibility or probability that planters were working black apprentice labor

harder than white children in contradiction of FB directives to the contrary. Further research into the immense volume of complaints that appear in 20 of the 65 microfilm rolls constituting M1907 will provide some insights into this and related concerns about the enforcement of contracts. Such investigation may also answer questions about the low school attendance rates.

Notwithstanding, it cannot be denied that some education is better than none so that the transition from slavery to freedom was beneficial for the children of freedmen in this regard. The FB provided for more and better school buildings, more and better teachers and instructional methods, and more advanced curricular offerings.

OTHER FB INITIATIVES

A perusal of the pamphlet prepared by the National Archives staff describing M1907 of Record Group 105 speaks volumes about the range of FB record keeping. The contents of all 65 rolls that constitute the microfilm portion of the collection are described chapter and verse. We have already discussed those related to contract negotiation, apprenticeship indentures, and education. Other parts of the collection include:

- court records
- registers of former slaves
- reports on hospitals (staff, sick and wounded)
- abandoned and confiscated lands
- rations distributed and other relief
- data on prisons and prisoners

Some of these will be discussed in the section that follows.

Compiling Census Data: The FB's sub-commissioners were required to submit quarterly reports on the freedmen living in their districts. These reports were quite detailed and formed a synthesis of most FB activities. Data categories included the number of freedmen in each county and whether they were registered with the Bureau or

not; the number gainfully employed; the number of contracts approved since the last report and the total number of contracts in force; the number of marriages registered since the last report and the total number registered; the number of freedmen who had died and the number held in confinement; the number of apprenticeship indentures since the last report and the overall total of apprentices; and the number of freedmen receiving rations broken down into men, women, and children (roll 42).

An immense document of some 153 pages appears in roll 65 which is a register of former slaves. The entry for each freedman covers two pages of information. In addition to the data that would be expected, such as name, sex, age, and residence, an identifying trait that given contemporary liberal thinking on such matters should not have been germane was color (e.g., brown, black, yellow, mulatto).

Questions were also asked about former owner and former residence. It is unknown to us how many of these documents appear in the FB archive, but if there is a sufficiency of them, the post-bellum movement of freed slaves could be tracked. A plantation census of 1865-1866 for Yazoo County, Mississippi similarly requested information about former owner and former residence (roll 65). This census also asked about occupation. Here virtually all freedmen were identified as field hands as had been the case with ante-bellum slave lists, a distinction that contrasts with the British Caribbean where many slaves had been trained in a craft [Fleischman et al., 2008].

Compiling Wages and Rating Data: The protective arm of the FB is evident in a series of documents that provided monthly wage rates on plantations of now free labor. For example, Figure 8 (roll 47) reveals that FB officials certified that wages paid and accounts on plantations were “accepted” by freedmen workers by making their mark. A

document of this genre is for Spring Farm. The heading in a similar document, although somewhat illegible in the example, reads:

And it is furthermore agreed that any wages or share of profits due the said laborers under this agreement, shall constitute a first lien upon all crops or parts of crops produced on said plantation or tract of land by their labor. And no shipment of crops shall be made until the Commissioner of Freedmen shall certify that all dues to laborers are paid or satisfactorily arranged (roll 42).

.....**Insert Figure 8 about here**.....

Rather surprisingly, the laborers are classified as first, second, and third, a rating system that infrequently but occasionally did appear in slave lists in the American South. It was also the case that monthly wages were linked to the freedman's rating. Here the typical wage for a first-class male was \$10, with second class males receiving a dollar less. There was gender discrimination since first-class females typically received \$8 per month. Third-class males and second and third-class females earned \$4-5 a month. It appears that a system that had existed *ad hoc* in the annual valuation of slaves before the Civil War [Fleischman and Tyson, 2004] become more formalized with emancipation.¹²

Summary documents also appeared in the FB archive. For example, an 1865 compendium contained the plantation owners and the location of their holdings along with the total of "Male Hands" rated, 1, 2, and 3; the number of "Female Hands" likewise ranked, with the number of boys and girls unrated (roll 42).

The FB's relief activities: The FB is perhaps most favorably remembered as an agency that dispensed relief to the sick, the wounded, and the destitute among the newly freed. Weekly reports were maintained of the number of sick and wounded refugees and

¹² A photocopy of a slave list reflective of such a rating scheme appears in Fleischman et al., 2011, p. 765.

freedmen with separate statistics kept for each group individually. Records were also kept for the amount and value of commodities provided to individual freedmen. Rations were generally distributed in ten-day allotments on a per-capita basis. Olds [1963, p. 251] notes that “the Bureau distributed between \$13 and \$17 million in goods, services, and cash, and reports that “it was estimated that 1 million persons received medical aid from June 1865 to June 1869.”

In conclusion to this section, it would seem to us that the range and volume of statistical data collected is quite a powerful statement of intent on the part of the FB hierarchy of the seriousness with which it viewed its task.

SUMMARY AND CONCLUSIONS

In evaluating Reconstruction, historians have long debated the federal government’s motivations. Was there a sincere desire to uplift the economic and cultural well-being of the freedmen in the American South or was the whole post-bellum process of readmitting the Confederate States to the Union a thinly disguised attempt to wed newly freed African-American voters to the Republican Party? The operations of the FB afford us little assistance in resolving this question. The FB undertook many potentially valuable and helpful initiatives to improve the lot of the freedmen. It distributed rations, established rules for labor contracts and apprenticeship indentures, set up an arbitration structure to resolve disputes, saw to the education of young freedmen, and generally provided lip service at least in support of the freedmen’s equality. The archive is replete with evidence that documents these noteworthy efforts. What is missing, however, in what we have seen is evidence of consistent and effective follow-through. Did the FB take action against planters who repeatedly violated the terms of indentures? Were the

actions consistently maintained or did they depend on the initiatives of particular field agents? Was the education provided to black children really equal to that of whites? Were actions taken to forestall planters from cheating their laborers after the harvest? Were white apprentices worked equally hard as black? The extant record we have seen to date is not at all definitive on these pivotal questions, many of which demand further research by accounting historians to explore if the actions of local FB officials were predominantly in support of freedmen or did their adjudications tend to favor local planter interests? In any case, while the efforts of the FB may have been laudable, and a governmentally mandated social intervention indeed precedent-setting, the historical legacy of Reconstruction suggests that little was done that had lasting impact.

The current authors have pondered long and hard as to why the FB was not funded more generously from Washington nor acted as forcefully as it could have so as to provide more resources for education and perhaps to establish a loan structure to permit freedmen to purchase land and possibly thereby to escape the crushing poverty that was so evident a part of Reconstruction. The promise of General Sherman for “40 acres and a mule” to freedmen never made it off the launching pad although “African American land ownership increased markedly in Mississippi during the 19th century”

[Wikipedia.org/wiki/60acres_and_a_mule, p. 1]. The answer to this last question may well be explained by the philosophical and political realities of the English-speaking world of the 1860s. For example, O h’Ogartaigh et al. [2012, p. 231] have written with respect to the 1830s debates on the Irish and English poor laws:

[T]he dominant political economists of the era (such as J. Bentham, N. Senior, J.S. Mill) prioritised individual achievement and a laissez-faire attitude towards government intervention on behalf of the poor. These ideological constraints affected British policies towards the Irish,

especially the ever-expanding Irish poor. Government intervention in support of the poor was not part of the paradigm of laissez-faire.

In this light, the dominant thesis of U.S. Congressmen, Commissioner Howard, and like-minded FB agents was to address the “labor problem” by enabling freedpeople to improve their lot and become self-supporting through working (i.e., labor contracts) rather than by remedying past injustices via a massive welfare program. The latter approach would not have flown in an individualistic, states-rights, work-ethic-oriented country like the U.S., especially given the dominant political ideology of the day described above. Howard and the majority of FB agents may have been very sympathetic to the plight of ex-slaves, but most sincerely believed that inculcating a strong work ethic via enforceable labor contracts was the best way to elevate their status. Nieman [1979, p. xiv] summed up the point succinctly, “Consequently, they [reformers and policy makers] feared that if the national government established a permanent agency to protect and tutor blacks, freedmen would not develop self-reliance and would become anomalies in the intensely individualistic society of mid-19th century America.”

Another possibility may be explained by one of the most sacred founding principles of the American nation. The delicate balance between federal governmental power and states’ rights dates from the Connecticut or Great Compromise of 1787. The emancipation of slavery was achieved by the North’s victory in the Civil War, but a major negative was the massive violation of states’ rights that it represented. Once having achieved the victory, the preservation of the Union became the first priority. If Reconstruction had been made more onerous from the former Confederacy’s perspective by empowering the FB to elevate the freedmen to the political and economic status of the white citizenry, the Union might have been fractured forever. Hence, all but the most

radical Republicans might have urged backing off in favor of moving forward more slowly on the issue of rights for freedmen so as not to rub Confederate noses in the reality of their defeat and the destruction of the South's values and ways of life. Given this game plan, reigning in the FB clearly appealed. Unfortunately, the process of reconciliation has moved at a snail's pace for a century and a half.

While emasculation of the FB may have come in great part from Washington, there was much in the local situation that conceivably rendered the FB powerless to do more. One reviewer expressed surprise that the majority of labor contract complaints came from the freedmen despite a natural fear that planters could impose retribution on laborers who complained of being ill-used. However, planters rarely had to bring suit for FB adjudication, because the power disparity between the parties allowed them to prevail in disputes without recourse to arbitration tribunals. Moreover, they controlled any accounting records related to the dispute whether they be accurate or falsified.

Additionally, as Rapport [1989, p. 510] observed:

Even more than bureau officials, the freedpeople knew that 'justice' in the hands of the civil authorities was a fraud. In fact, their mistrust of the southern legal system moved them at times to accept punishment from former masters rather than the courts... Yet the freedpeople, like bureau officials, understood that it was not the law itself, but the corruption by southern racists that caused them to suffer injustice.

In April 1866, Congress passed the Civil Rights Act and when in the following June, the Fourteenth Amendment was ratified, major disputes between freedmen and employers were to be addressed only by the local courts. Consequently, in July, Howard directed FB field agents and three-person tribunals that they were limited to civil cases where the amount of the dispute did not exceed \$300 and criminal cases where the

punishment did not exceed a \$100 fine and 30 days in jail. Thus, the big cases were heard by the courts where the freedmen could expect no justice [Rapport, 1989, p. 27].

It would appear that this article leaves many substantive questions unanswered although we have offered several finite conclusions about FB operations. Work has already commenced on a second paper that strives to respond to issues raised by reviewers, as well as those we have been asking ourselves as we continue our research. For example, what was the extent of the FB's relief activities? Did the costs of these efforts negatively impact the Bureau's ability to provide the recourses needed to achieve greater success in operational areas covered in detail here? Did FB activities make tangible, long-lasting improvements in the lives of freedmen? And lastly, what role did accounting play in the lives of freed people.

Much more research is required to do justice to the FB's handling of freedmen's complaints, in particular the follow-through on the decisions of the arbitration tribunals that heard cases related to violations of labor contracts. We are hopeful to garner more insights into how the higher brass in Washington was using all the accounting information that was being channeled through the hierarchy. Here the answers might not appear in the FB archives, but rather an analysis of new directives based on information received from lower levels. Another potential source of information about Washington activities might appear in Congressional debates on the funding of the Bureau. Unfortunately, the *Congressional Record* dates only from 1873.

More needs to be done with the relationship between the FB and the Mississippi courts when the litigation arising from complaints transcended the monetary value the FB

was permitted to adjudicate. A related question was whether the FB attempted to lobby state legislatures for modification of the Black Codes whether successfully or not.

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APPENDIX A

Data Categories for the New Sub-District Report Form, September 1866

Number of day schools
Number of night schools
Location and name of schools
Societies and patrons
Number of schools established by freedmen
Number of schools sustained in part by freedmen
Number of teachers transported by the Bureau
[Number of] white, colored, total teachers
Number of school buildings furnished by freedmen
White, colored, total teachers
Pupils enrolled, male and female
Number of pupils contained in last report
Number of pupils that left school this month
Average attendance
Number of pupils paying tuition
Number of white pupils
Number always present
Number always punctual
Number over 16 [years of age]
Number in alphabet [pre-first reading course]
Number in spelling and reading easy lessons
Number in advanced reading
Number in geography
Number in arithmetic
Number in higher branches [mathematics]
Number in writing
Number in needle-work
Number free before the war
Number of Sabbath schools
Number of pupils in Sabbath schools

[Source: Record Group 105, M803]

Figure 1- Summary Labor Records

Received of the Treasurer of the United States the sum of \$100.00 for the purchase of 100 shares of the United States Savings Bank.

Name	Rank	Pay	Amount	Balance	Amount	Balance
Henry Davis	1st	25.2	40.0	14.8	14.8	14.8
W. H. Corning	2nd	26.3	46.0	19.7	19.7	19.7
George Perkins	3rd	28.3	46.0	17.7	17.7	17.7
Dick Drake	4th	35.5	60.0	24.5	24.5	24.5
Harriet Drake	5th	20.8	33.0	12.2	12.2	12.2
George Halsey	6th	24.9	40.0	15.1	15.1	15.1
Muriel Halsey	7th	21.5	35.0	13.5	13.5	13.5
Charles Brown	8th	32.1	50.0	17.9	17.9	17.9
Huston England	9th	25.0	42.8	17.8	17.8	17.8
Bedford Robinson	10th	26.3	57.0	30.7	30.7	30.7
Margie Belle	11th	21.5	38.0	16.5	16.5	16.5
Mickie Bond	12th	22.7	40.0	17.3	17.3	17.3
Jack Saunders	13th	26.3	46.0	19.7	19.7	19.7
Harry Manning	14th	22.9	40.0	17.1	17.1	17.1
Martha Manning	15th	16.0	30.0	14.0	14.0	14.0
Frank Robinson	16th	22.0	40.0	18.0	18.0	18.0
Ben Manning	17th	16.0	30.0	14.0	14.0	14.0
Fuss Patterson	18th	22.0	38.0	16.0	16.0	16.0

Total \$100.00

Received of the Treasurer of the United States the sum of \$100.00 for the purchase of 100 shares of the United States Savings Bank.

This is to certify that the above is a true and correct copy of the original.

Charles H. Springer

Figure 2 – Individual Account

Garrick Seale in a/c with L. Price on the
Price plantation.

Due him for 10 months work in 1867 @ \$18.00 } \$180.00
91.00

Received Cash \$35.00 Bal Due } 89.00

Doctor Bill

30.00

10 yds cloth @ 30^c 3.00

3 pr shoes @ \$1.50 4.50

1 suit clothes linen 6.00

35 lbs meat @ 15^c 4.50

50 lbs flour @ 6^c 3.00

2 - Tobacco @ \$1.00 2.00

\$ 91.00

Joseph Seale in a/c with same party

Due him for 10 months work @ \$12.00 - } \$120.00
50.90

Received Cash \$35.00

Bal Due 70.10

3 pr shoes @ \$1.50 4.50

18 yds cloth @ 30^c 5.40

1 Coat 6.00

50.90

Figure 3 - Labor Contract

CONTRACT FOR HIRE.

This Agreement, between George Butler
of Warren county, Miss., Employer, and David Carson
Laborer, WITNESSETH: That said Employer hereby
hires said Laborer, as a field hand
from this date until 1st day of Dec 1867, and for faithful services
to be rendered in said employment by said Laborer, during all that time, the said
Employer agrees to pay said Laborer Fifteen Dollars
15 dollars per month, payable as follows:
One third of the amount due him at
any time the balance at the expiration
also agree to furnish said Laborer, free of charge, during said term of service, with
four pound of meat + 1 Bk. of meal
per week
and said Laborer, in consideration thereof, hereby agrees to render to said Employer, or
his Agent, for, and during all of said term, due obedience and faithful service, and well
and promptly perform all work in the line of his duty, in accordance with the in-
structions of said Employer, or his Agent, and to bestow due care and attention, in all
things upon all property and interests committed to said Laborer's charge and keeping.
And in the event of the loss of, or injury to such property, will faithfully account
or pay for the same, to be deducted out of said Laborer's wages, so far as the same will
pay. And it is hereby understood, and mutually agreed, that the wages of the said
Laborer are to cease during such times as said Laborer may be absent without leave—
such absence to count not less than one day; and said Employer, or his Agent, may at
any time discharge said Laborer, for any such absence, or habitual neglect of duty.
Also, that said Laborer is not to be paid wages, for time lost by sickness, and to prevent
loss of time while said Laborer is engaged at work, he is meals are to be served when
so employed. It is further agreed and understood, that said Laborer shall not use cotton
for beds, pillows and comforts, or for weaving and spinning, or any other purpose, and for
every violation of this stipulation, shall forfeit not less than one month's wages. And said
Laborer shall not have the privilege of keeping animals of any kind on the plantation,
and can only raise poultry for his own use, and not for sale.
It is agreed, that this contract shall be complied with in accordance with the
provisions of "An act to confer civil rights upon freedmen, and for other purposes,"
approved November, 25th, 1865.
Given under our hands to duplicates, this 21 day of
December, A. D. 1866.
HEADQUARTERS,
OFFICE ACT COM'Y & PROBATION BUREAU,
STATE OF MISSISSIPPI,
Approved: George Butler [SEAL]
David Carson [SEAL]
W. H. Harrison
W. J. Albritton
J. Butler
Printed and for sale at the Publishing Office of the State.

Figure 4 - Apprenticeship Contract

Apprenticeship of Freedman (Contracture.)

The State of Mississippi. Oktibbeha County.

This Indenture made and entered into this 1st day of December, A.D. 1867, by and between W. C. Brewer, Clerk of the County aforesaid, of the one part and M. J. Berning of the same County, of the other part, WITNESSETH, that the said W. C. Brewer, Clerk, as aforesaid, by virtue of an order of the Probate Court of said County, bearing date the 30th day of December, A.D. 1867, has put, placed and bound, and by these presents doth put, place and bind Henry Thomas a minor freedman of the age of 10 years, to be an apprentice with him the said M. J. Berning and as an apprentice with him the said M. J. Berning to dwell from the date of these presents until the said Henry Thomas shall come to the age of 21 years, that is to say until the day of A.D. 1888 according to the provisions of the statute in such case made and provided. By and during all which time and term, the said Henry Thomas shall the said M. J. Berning his said master, well and faithfully serve in all such lawful business as the said Henry Thomas shall be put unto by him said master, according to the power wit and ability of him the said Henry Thomas and honestly and obediently in all things shall behave himself towards him said master, and honestly and orderly towards the rest of the family of the said M. J. Berning. And the said M. J. Berning for his part, for himself his executors and administrators, doth hereby promise and covenant to and with the said W. C. Brewer, Clerk, as aforesaid, and his successors for the time being, and to and with the said Henry Thomas that he the said M. J. Berning shall, the said Henry Thomas in the craft, mystery and occupation of a House Joiner after the best manner that he can or may teach, instruct and inform, or cause to be taught instructed and informed: And that the said M. J. Berning shall treat the said apprentice humanely, and shall also feed and allow unto the said apprentice, sufficient meat, drink, apparel, washing and lodging, and all other things needful or meet for an apprentice during the term aforesaid, and medicines and medical attention and nursing in case of sickness: And also that the said M. J. Berning shall teach, or cause to be taught, the said Henry Thomas to read and write and shall conform to any law that may be hereafter passed for the regulation of the duties and relation of Master and Apprentice, and shall moreover at the expiration of said term of apprenticeship furnish the said Henry Thomas with two complete suits of clothing and the sum of Twenty Dollars good and lawful money of the United States of America.

IN WITNESS WHEREOF, the parties to these presents have hereto interchangeably set their hands and seals the day and year first above written. The seal of said Probate Court being also hereto affixed.

M. E. Owens
Clerk of the Court

M. J. Berning

Figure 5 - School Report Observations

OBSERVATIONS.

(NOTE—State any increasing trouble not included in preceding page; make suggestions and mention wants. All writing to be written on this page.)

The diminution of scholars in this, and the preceding month, is owing to the peculiar state of the crops. Parents have been obliged to take their children from school to help to clear their fields of grass.

Our schools are suffering much for the want of school room. The colored people are not able to finish the two houses they began last spring. If the state superintendent could assist them by his advice and influence to the amount of two or three hundred dollars, he would do a great service to the cause of education in Oklahoma. We have 160 Sunday scholars and should have 200 if we had room to accommodate. But as we have but one room in use, and that a small one, we have been much crowded this warm summer. Indeed, I have been sick the whole of this month, which is the cause of my name not being entered among the teachers. Three persons however were quite sufficient to teach the number of scholars that attended. All are doing well.

J. W. Dacy

Teachers.

Figure 6 - Monthly School Report Summary

[illegible]

Figure 7 - General Orders No.

BUREAU OF REFUGEES, FREEDMEN, AND ABANDONED LANDS,
GENERAL ORDERS } OFFICE ASSISTANT COMMISSIONER.
No. 14. } FOR THE STATE OF MISSISSIPPI.
Vicksburg, Miss., April 1st, 1868.

1. It having been reported to this office that the teachers and patrons of those schools generally, receiving aid from the Government known as "schools supported by Freedmen", are making little or no effort to either collect or pay tuition towards supporting their schools, construing the very liberal provision made by this Bureau, (which was intended only to assist them,) to cover the entire expense of conducting their schools; and in many cases submitting extravagant and fraudulent accounts to the Educational Department for payment, the Assistant Commissioner, therefore, directs that the clause in Paragraph IV, General Orders, No. 30, series of 1867, pertaining to allowances for rent to schools of this class, be, and the same is hereby revoked.

2. Teachers of Schools supported by Freedmen, will report as directed in General Orders No. 9, current series from this office. Their accounts will be audited by the General Superintendent of Education, and such appropriation made for rent as will, with a reasonable co-operation on the part of the Freedmen, support their teachers. Discrimination will be made in favor of those schools located in districts where the Freedmen are utterly destitute. All teacher's monthly reports must be submitted on, or before the 15th of the next month following, or they will forfeit all allowances for the month.

3. The Assistant Commissioner feels a deep interest in the schools and the cause of secular and religious education among the Freedmen, and will accordingly render them protection to the fullest extent of his power, together with such pecuniary aid as the Law of Congress creating the Bureau and the Regulations governing it, will allow. Many Freedmen, throughout the State, seem to entertain the false impression that the Government is under obligations to feed, cloth, and educate their children; all such are informed that no such provision is made, that the Assistant Commissioner has no authority to establish a system of free schools, to be supported by the Bureau; that it would, on the contrary, be an open violation of the Laws of the United States. They are admonished of the fact, that education and all the great results of civilization, under liberty and free government, have cost the white man labor, individual effort, struggle, economy and money; and if they would attain the same results, it will cost them nothing less. This Order to take effect from March 1st.

BY COMMAND OF BREVET MAJOR GENERAL ALVAN C. GILLEM.
Assistant Commissioner.

S. C. GREENE,

Capt. 24th Infy, Bvt. Maj. U. S. A.,
Act. Asst. Adj. Genl.

OFFICIAL

Figure 8 – Contract Agreement

Office Sub. Asst. Comm. U. S. A. S.
Sub District of Fredsburg
Fredsburg Feb. 27th 1868

We, the undersigned, having employed by C. S. Stanton during the year 1866 on the "Holland Plantation" and 1867 on the "Famier Plantation"; do hereby certify that the claims and accounts presented by us (herewith annexed) are accurate & just. That we are fully satisfied with the adjustment made by Capt. Blate, Sub. Asst. Comm. and we hereby acknowledge the receipt of the several amounts set opposite our respective names, as payment in full of our claims against the Crop of C. S. Stanton, for 1867.

Ferry Lighter	\$252.70	Recd. Payments	Ferry Lighter
David Dixon	✓ 42.57	pd	David Dixon
James Line	✓ 52.00	pd	James Line
Willie Jones	✓ 56.80	pd	Willie Jones
Polina Jones	✓ 37.50	pd	Polina Jones
Kitty Smith	✓ 270.00	pd	Kitty Smith
Chas. Smith	✓ 46.33	pd	Chas. Smith
Ann Scott	✓ 20.00	pd	Ann Scott
Total --	<u>\$805.40</u>		

Witness

Frank Strong A. R. R. &c